

for the payment of debts of the institution district. Such taxes shall be levied at the same time as the county tax, and shall be collected in the same manner, and subject to the same discounts and penalties, as the county tax.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 7th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 158

AN ACT

Amending the act of December 27, 1951 (P. L. 1742), entitled, as amended, "An act to provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving certain State and local taxes and authorizing amendments, extensions and supplements to the ordinances and resolutions thereto; and providing penalties," providing for determination of deficiencies, redetermination, reviews and appeals therefrom; and conferring additional powers and duties upon the Department of Revenue.

The Realty Transfer Tax Act.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Act of December 27, 1951, P. L. 1742, reenacted and amended February 9, 1961, Act No. 9, amended by adding a new section 10.1.

Section 1. The act of December 27, 1951 (P. L. 1742), known as "The Realty Transfer Tax Act," reenacted and amended February 9, 1961 (Act No. 9), is amended by adding, after section 10 thereof, a new section to read:

Determinations.

*Section 10.1. (a) If any person shall fail to pay any tax imposed by this act for which he is liable, the department is hereby authorized and empowered to make a determination of additional tax and interest due by such person based upon any information within its possession or that shall come into its possession. All of such determinations shall be made so that notice thereof shall reach the parties against whom made within three (3) years after the date of the recording of the document.*

Notice of determination, and petition for redetermination and notice thereof.

*(b) Promptly after the date of such determination, the department shall send, by registered mail, a copy thereof to the person against whom it was made. Within ninety (90) days after the date upon which the copy of any such determination was mailed, such person may file with the department a petition for redetermination of such taxes. Every petition for redetermination shall state specifically the reasons which the petitioner be-*

*believes entitle him to such redetermination, and it shall be supported by affirmation that it is not made for the purpose of delay and that the facts set forth therein are true. It shall be the duty of the department within six (6) months after the date of any determination to dispose of any petition for redetermination. Notice of the action taken upon any petition for redetermination shall be given to the petitioner promptly after the date of redetermination by the department.*

*(c) Any person shall have the right to review by the Board of Finance and Revenue and appeal to the Court of Common Pleas of Dauphin County in the same manner and within the same time as provided by law in the case of capital stock and franchise taxes imposed upon corporations.*

Review and  
appeal.

Section 2. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 7th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 159

AN ACT

Amending the act of March 30, 1937 (P. L. 115), entitled "An act to provide for the permanent personal registration of electors in cities of the first class as a condition of their right to vote at elections and primaries, and their enrollment as members of political parties as a further condition of their right to vote at primaries; prescribing certain procedure for the conduct of elections and primaries and the challenge and proof of qualifications of electors; and prescribing the powers and duties of citizens, parties, bodies of electors, registration commissions, commissioners, registrars, inspectors of registration and other appointees of registration commission, election officers, municipal officers, departments and bureaus, police officers, courts, judges, prothonotaries, sheriffs, county commissioners, peace officers, county treasurers, county controllers, registrars of vital statistics, real estate brokers, rental agents, certain public service companies, persons, firms, and corporations operating vehicles for moving furniture and household goods, and boards of school directors; and imposing penalties," changing provisions for proof of citizenship for certain persons previously registered.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

The First Class  
City Permanent  
Registration  
Act.

Section 1. Section 23, act of March 30, 1937 (P. L. 115), known as "The First Class City Permanent Registration Act," amended July 31, 1941 (P. L. 710), is amended to read:

Section 23, act  
of March 30,  
1937, P. L. 115,  
amended July  
31, 1941, P. L.  
710, further  
amended.

Section 23. Naturalized Applicants; Applicants Whose Fathers, Mothers or Husbands Were Naturalized.